

## **Attention:**

This Publication is temporarily posted with both the 2002 and 2003 amounts.

The 01-2003 revision of Publication 1494 is used to compute the amount exempt from levies on wages, salaries, and other income that are issued in 2003. In addition, if levies were issued in earlier years, and the taxpayers give new statements of exemption and filing status to their employers in 2003, this revision of the Publication is used to recompute the exempt amount.

Use the 01-2002 revision for levies issued in 2002, and if new exemption statements are received in that year.

<b>I. Table for Figuring Amount Exempt from Levy on Wages, Salary, and Other Income---Forms 668-W(c) and 668-W(c)(DO)</b> (NOTE: Amounts are for each pay period.)	<b>2002</b>
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Filing Status: <b>Single</b>								Filing Status: <b>Married Filing Joint Return (and Qualifying Widow(er)s)</b>							
Pay Period	Number of Exemptions Claimed on Statement							Pay Period	Number of Exemptions Claimed on Statement						
	1	2	3	4	5	6	More than 6		1	2	3	4	5	6	More than 6
Daily	29.62	41.15	52.69	64.23	75.77	87.31	18.08 plus 11.54 for each exemption	Daily	41.73	53.27	64.81	76.35	87.88	99.42	30.19 plus 11.54 for each exemption
Weekly	148.08	205.77	263.46	321.15	378.85	436.54	90.38 plus 57.69 for each exemption	Weekly	208.65	266.35	324.04	381.73	439.42	497.12	150.96 plus 57.69 for each exemption
Biweekly	296.15	411.54	526.92	642.31	757.69	873.08	180.77 plus 115.38 for each exemption	Biweekly	417.31	532.69	648.08	763.46	878.85	994.23	301.92 plus 115.38 for each exemption
Semimonthly	320.83	445.83	570.83	695.83	820.83	945.83	195.83 plus 125.00 for each exemption	Semimonthly	452.08	577.08	702.08	827.08	952.08	1077.08	327.08 plus 125.00 for each exemption
Monthly	641.67	891.67	1141.67	1391.67	1641.67	1891.67	391.66 plus 250.00 for each exemption	Monthly	904.17	1154.17	1404.17	1654.17	1904.17	2154.17	654.17 plus 250.00 for each exemption

Filing Status: <b>Unmarried Head of Household</b>								Filing Status: <b>Married Filing Separate Return</b>							
Pay Period	Number of Exemptions Claimed on Statement							Pay Period	Number of Exemptions Claimed on Statement						
	1	2	3	4	5	6	More than 6		1	2	3	4	5	6	More than 6
Daily	38.08	49.62	61.15	72.69	84.23	95.77	26.54 plus 11.54 for each exemption	Daily	26.63	38.17	49.71	61.25	72.79	84.33	15.10 plus 11.54 for each exemption
Weekly	190.38	248.08	305.77	363.46	421.15	478.85	132.69 plus 57.69 for each exemption	Weekly	133.17	190.87	248.56	306.25	363.94	421.63	75.48 plus 57.69 for each exemption
Biweekly	380.77	496.15	611.54	726.92	842.31	957.69	265.38 plus 115.38 for each exemption	Biweekly	266.35	381.73	497.12	612.50	727.88	843.27	150.96 plus 115.38 for each exemption
Semimonthly	412.50	537.50	662.50	787.50	912.50	1037.50	287.50 plus 125.00 for each exemption	Semimonthly	288.54	413.54	538.54	663.54	788.54	913.54	163.54 plus 125.00 for each exemption
Monthly	825.00	1075.00	1325.00	1575.00	1825.00	2075.00	575.00 plus 250.00 for each exemption	Monthly	577.08	827.08	1077.08	1327.08	1577.08	1827.08	327.08 plus 250.00 for each exemption

<b>II. Table for Figuring Additional Exempt Amount for Taxpayers at Least 65 Years Old and / or Blind</b>						
Filing Status	*	Additional Exempt Amount				
		Daily	Weekly	Biweekly	Semimonthly	Monthly
<b>Single or Head of Household</b>	1	4.42	22.12	44.23	47.92	95.83
	2	8.85	44.23	88.46	95.83	191.67
<b>Any other Filing Status</b>	1	3.46	17.31	34.62	37.50	75.00
	2	6.92	34.62	69.23	75.00	150.00
	3	10.38	51.92	103.85	112.50	225.00
	4	13.85	69.23	138.46	150.00	300.00

**Examples**

These tables show the amount exempt from a levy on wages, salary, and other income. For example:

- A single taxpayer who is paid weekly and claims three exemptions (including one for the taxpayer) has \$263.46 exempt from levy.
- If the taxpayer in number 1 is over 65 and writes 1 in the ADDITIONAL STANDARD DEDUCTION space on Parts 3, 4, and 5 of the levy, \$285.58 is exempt from this levy (\$263.46 plus \$22.12).
- A taxpayer who is married, files jointly, is paid biweekly, and claims two exemptions (including one for the taxpayer) has \$532.69 exempt from levy.
- If the taxpayer in number 3 is over 65 and has a spouse who is blind, this taxpayer should write 2 in the ADDITIONAL STANDARD DEDUCTION space on Parts 3, 4, and 5 of the levy. Then, \$601.92 is exempt from this levy (\$532.69 plus \$69.23).

\* ADDITIONAL STANDARD DEDUCTION claimed on Parts 3, 4, and 5 of levy

<b>I. Table for Figuring Amount Exempt from Levy on Wages, Salary, and Other Income—Forms 668-W(c) and 668-W(c)(DO)</b> <i>(NOTE: Amounts are for each pay period.)</i>	<b>2003</b>
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Filing Status: <b>Single</b>								Filing Status: <b>Married Filing Joint Return (and Qualifying Widow(er)s)</b>							
Pay Period	Number of Exemptions Claimed on Statement							Pay Period	Number of Exemptions Claimed on Statement						
	1	2	3	4	5	6	More than 6		1	2	3	4	5	6	More than 6
Daily	30.00	41.73	53.46	65.19	76.92	88.65	18.27 plus 11.73 for each exemption	Daily	42.31	54.04	65.77	77.50	89.23	100.96	30.58 plus 11.73 for each exemption
Weekly	150.00	208.65	267.31	325.96	384.62	443.27	91.35 plus 58.65 for each exemption	Weekly	211.54	270.19	328.85	387.50	446.15	504.81	152.88 plus 58.65 for each exemption
Biweekly	300.00	417.31	534.62	651.92	769.23	886.54	182.69 plus 117.31 for each exemption	Biweekly	423.08	540.38	657.69	775.00	892.31	1009.62	305.77 plus 117.31 for each exemption
Semimonthly	325.00	452.08	579.17	706.25	833.33	960.42	197.92 plus 127.08 for each exemption	Semimonthly	458.33	585.42	712.50	839.58	966.67	1093.75	331.25 plus 127.08 for each exemption
Monthly	650.00	904.17	1158.33	1412.50	1666.67	1920.83	395.83 plus 254.16 for each exemption	Monthly	916.67	1170.83	1425.00	1679.17	1933.33	2187.50	662.50 plus 254.16 for each exemption

Filing Status: <b>Unmarried Head of Household</b>								Filing Status: <b>Married Filing Separate Return</b>							
Pay Period	Number of Exemptions Claimed on Statement							Pay Period	Number of Exemptions Claimed on Statement						
	1	2	3	4	5	6	More than 6		1	2	3	4	5	6	More than 6
Daily	38.65	50.38	62.12	73.85	85.58	97.31	26.92 plus 11.73 for each exemption	Daily	27.02	38.75	50.48	62.21	73.94	85.67	15.29 plus 11.73 for each exemption
Weekly	193.27	251.92	310.58	369.23	427.88	486.54	134.62 plus 58.65 for each exemption	Weekly	135.10	193.75	252.40	311.06	369.71	428.37	76.44 plus 58.65 for each exemption
Biweekly	386.54	503.85	621.15	738.46	855.77	973.08	269.23 plus 117.31 for each exemption	Biweekly	270.19	387.50	504.81	622.12	739.42	856.73	152.88 plus 117.31 for each exemption
Semimonthly	418.75	545.83	672.92	800.00	927.08	1054.17	291.67 plus 127.08 for each exemption	Semimonthly	292.71	419.79	546.88	673.96	801.04	928.13	165.62 plus 127.08 for each exemption
Monthly	837.50	1091.67	1345.83	1600.00	1854.17	2108.33	583.33 plus 254.16 for each exemption	Monthly	585.42	839.58	1093.75	1347.92	1602.08	1856.25	331.25 plus 254.16 for each exemption

<b>II. Table for Figuring Additional Exempt Amount for Taxpayers at Least 65 Years Old and / or Blind</b>						
Filing Status	*	Additional Exempt Amount				
		Daily	Weekly	Biweekly	Semimonthly	Monthly
<b>Single or Head of Household</b>	1	4.42	22.12	44.23	47.92	95.83
	2	8.85	44.23	88.46	95.83	191.67
<b>Any other Filing Status</b>	1	3.65	18.27	36.54	39.58	79.17
	2	7.31	36.54	73.08	79.17	158.33
	3	10.96	54.81	109.62	118.75	237.50
	4	14.62	73.08	146.15	158.33	316.67

\* ADDITIONAL STANDARD DEDUCTION claimed on Parts 3, 4, and 5 of levy

**Examples**

These tables show the amount exempt from a levy on wages, salary, and other income. For example:

1. A single taxpayer who is paid weekly and claims three exemptions (including one for the taxpayer) has \$267.31 exempt from levy.
2. If the taxpayer in number 1 is over 65 and writes 1 in the ADDITIONAL STANDARD DEDUCTION space on Parts 3, 4, and 5 of the levy, \$289.43 is exempt from this levy (\$267.31 plus \$22.12).
3. A taxpayer who is married, files jointly, is paid biweekly, and claims two exemptions (including one for the taxpayer) has \$540.38 exempt from levy.
4. If the taxpayer in number 3 is over 65 and has a spouse who is blind, this taxpayer should write 2 in the ADDITIONAL STANDARD DEDUCTION space on Parts 3, 4, and 5 of the levy. Then, \$613.46 is exempt from this levy (\$540.38 plus \$73.08).